

## Training and Evaluation Outline Report

**Task Number:** 14-9-8014

**Task Title:** Plan Financial Management Support for Theater Operations

**Distribution Restriction:** Approved for public release; distribution is unlimited.

**Destruction Notice:** None

**Foreign Disclosure: FD1** - This training product has been reviewed by the training developers in coordination with the Fort Jackson, South Carolina 29207 foreign disclosure officer. This training product can be used to instruct international military students from all approved countries without restrictions.

**Supporting Reference(s):**

Step Number	Reference ID	Reference Name	Required	Primary
	AR 37-64	FINANCE AND ACCOUNTING FOR SENSITIVE MISSION FUNDING	Yes	No
	DFAS-IN REG 37-1	Finance and Accounting Policy Implementation.	Yes	Yes
	DODFMR 7000.14-R	Department of Defense Financial Management Regulations (FMRS) (Volumes 1-15).	Yes	No
	FM 1-06	Financial Management Operations <a href="http://armypubs.army.mil/doctrine/DR_pubs/dr_a/pdf/fm1_06.pdf">http://armypubs.army.mil/doctrine/DR_pubs/dr_a/pdf/fm1_06.pdf</a>	Yes	No

**Condition:** The Financial Management Support Center (FMSC) is alerted for tentative deployment to a specified theater to provide financial support for United States (U.S.), allied, and coalition forces and other authorized personnel and agencies. All assigned sections and personnel will deploy. Operations plans (OPLAN), and orders (OPORD) for supported command are received. A tentative deployment window is established. All internal Tactical Standing Operating Procedures (TSOP) as well as AR 37-64, DFAS-IN REG 37-1, DODFMR 7000.14-R, and FM 1-06 are available. Some iterations of this task should be performed in MOPP 4.

**Standard:** Theater financial support requirements are identified and programmed. Policies for theater financial operations are complete and provided to supported elements in a timely manner in accordance with(IAW) TSOP and governing regulations.

**Safety Risk:** Low

<b>Task Statements</b>
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**Cue:** None

### ANGER

Leaders have an inherent responsibility to conduct Composite Risk Management to ensure the safety of all Soldiers and promote mission accomplishment.

## WARNING

Composite Risk Management is the Army's primary decision-making process to identify hazards, reduce risk, and prevent both accidental and tactical loss. All Soldiers have the responsibility to learn and understand the risks associated with this task.

## CAUTION

Identifying hazards and controlling risks across the full spectrum of Army functions, operations, and activities is the responsibility of all Soldiers.

**Remarks:** None

**Notes:**

Managing risks is the responsibility of all leaders. Regardless of where the task is conducted, field or garrison, the identification of possible hazards for personnel and equipment is essential to mission accomplishment. Risk management activities are continuous and are performed simultaneously with other operational tasks. Once identified potential hazards must be eliminated or reduced to an acceptable level. Leaders must always consider the local constraints and restrictions for their current operating area.

All required non Army Publishing Directorate (APD) financial specific references and technical manuals will be provided by the local Defense Finance and Accounting Services (DFAS).

## TASK STEPS

- \* 1. Director, Financial Management Support Center (FMSC) receives support mission.
  - a. Reviews operations order/plan.
  - b. Issues warning order.
  - c. Provides staff with operational guidance and intent.
  - d. Supervises the development of operation plans, policies, and procedures.
  - e. Develops financial support concept and obtains supported commander's approval.
- \* 2. Chief, Policy Section develops financial support policies and procedures for the theater.
  - a. Receives mission.
  - b. Reviews operations order/plan of supported unit and existing plans.
  - c. Determines which finance functions will be conducted in theater and those to remain with Defense Finance and Accounting Service.
  - d. Provides section personnel with planning guidance and priorities.
  - e. Supervises planning activities.
  - f. Briefs Director, FMSC on proposed policies and procedures.
- 3. Policy Section personnel conduct initial planning activities.
  - a. Review operations order/plan of supported unit and existing plans.
  - b. Review existing inter-service and inter-agency support agreements.
  - c. Develop policy for pay support to joint and multinational forces, as well as designated Department of Defense Civilians.
  - d. Develop policy and procedures for payment of local contracting and procurement actions.
  - e. Develop policy for currency control.
  - f. Develop policy for pay of foreign nationals.
  - g. Develop procedures for managing payments of local goods and services.
  - h. Develop policy for pay support to enemy prisoners of war and/or Civilian internees.
  - i. Develop policy for implementing and applying the Rewards Program.
  - j. Conduct economic impact assessments of the area of operations (in concert with Assistant Chief of Staff for Civil-Military Affairs and civil affairs officials).

- k. Staff policies with Staff Judge Advocate for legal review.
  - l. Brief section chief on proposed financial operations policies.
  - m. Disseminate approved policy guidance to finance operating elements and supported elements.
- \* 4. Chief, Banking Section, plans disbursing activity activation.
- a. Notifies the Treasury Department of a pending requirement to activate a Disbursing Station Symbol Number.
  - b. Estimates monthly cash requirements (holding authority) in U.S. or foreign, as appropriate.
  - c. Requests approval for cash holding authority from higher headquarters.
  - d. Estimates number of U.S. treasury checks required for initial operations (first eight months).
  - e. Requests authorization to activate additional DSSN from DFAS.
  - f. Determines if Limited Depository Account (LDA) are required.
  - g. Verifies the appointment of a finance and accounting officer.
  - h. Requests approval to establish LDAs from the DFAS.
- \* 5. Chief, Banking Section, develops plans to establish banking relationships with host nation.
- a. Conducts economic impact study.
  - b. Analyzes host nation banking procedures and customs.
  - c. Determines volume and level of support needed.
  - d. Determines procedures for opening of the LDA with local banking officials and banking liaisons.
- \* 6. Chief, Banking Section, determines requirements for supplemental agreements with other services and coalition forces for advance of funds.
- a. Develops controls for advancing of funds in U.S. or foreign, as applicable.
  - b. Determines clearance requirements for issue of cash advances to allied unit's disbursing officer.
  - c. Verifies that provisions for settlements are included in the supplemental agreement.
7. Banking Section personnel plan to acquire public funds for theater operations.
- a. Estimate daily cash requirements in U.S. or foreign currency.
  - b. Determine sorts of official cash disbursements.
  - c. Develop preliminary financial support agreements for discussion with allied, coalition, and host nation to lower financial operating elements.

\* 8. Chief, Accounting Section determines requirements for recording of financial transactions.

- a. Identifies all fund categories for tracking.
- b. Determines appropriate procedures for recording all financial transactions.
- c. Identifies appropriate report requirements for fund tracking.
- d. Reports any problem areas to Director, FMSC.
- e. Provides accounting assistance to other financial elements, as required.

9. Accounting Section personnel prepare to maintain financial transactions records.

- a. Establish appropriate fund code accounts.
- b. Determine procedures to track and post all transactions.
- c. Develop procedures to provide designated fund reports.
- d. Develop manual contingency tracking systems.
- e. Report deficiencies or problem areas to section chief.

\* 10. Chief, Policy Section determines requirements for financial elements.

- a. Identifies critical and sensitive financial support requirements.
- b. Verifies support forces.
- c. Determines number of financial elements needed to provide required support.
- d. Briefs Director, FMSC on recommended force allocations.

(Asterisks indicates a leader performance step.)

PERFORMANCE MEASURES	GO	NO-GO	N/A
1. * Director, Financial Management Support Center (FMSC) received support mission.			
2. * Chief, Policy Section developed financial support policies and procedures for the theater.			
3. Policy Section personnel conducted initial planning activities.			
4. * Chief, Banking Section planned disbursing activity activation.			
5. * Chief, Banking Section developed plans to establish banking relationships with host nation.			
6. * Chief, Banking Section determined requirements for supplemental agreements with other services and coalition forces for advance of funds.			
7. Banking Section personnel planned to acquire public funds for theater operations.			
8. * Chief, Accounting Section determined requirements for recording of financial transactions.			
9. Accounting Section personnel prepared to maintain financial transactions records.			
10. * Chief, Policy Section determined requirements for financial elements.			

TASK PERFORMANCE / EVALUATION SUMMARY BLOCK							
ITERATION	1	2	3	4	5	M	TOTAL
TOTAL PERFORMANCE MEASURES EVALUATED							
TOTAL PERFORMANCE MEASURES GO							
TRAINING STATUS GO/NO-GO							

ITERATION: 1 2 3 4 5 M

COMMANDER/LEADER ASSESSMENT: T P U

Mission(s) supported: None

MOPP 4: Sometimes

MOPP 4 Statement: See Safety Statement below.

NVG: Never

NVG Statement: None

Prerequisite Collective Task(s): None

Supporting Collective Task(s): None

Supporting Individual Task(s):

Step Number	Task Number	Title	Proponent	Status
	805A-36A-6162	Inspect a Disbursing Office for Physical Security Compliance	805A - Financial Management (Individual)	Approved
	805A-36A-7007	Activate a Disbursing Activity	805A - Financial Management (Individual)	Approved
	805A-36A-7019	Conduct Central Funding Activities	805A - Financial Management (Individual)	Approved
	805A-36B-1002	Research Finance Regulations	805A - Financial Management (Individual)	Approved
	805A-36B-1011	Maintain Commitment Records and Obligation Records	805A - Financial Management (Individual)	Approved

Supporting Drill Task(s): None

Supported AUTL/UJTL Task(s):

Task ID	Title
ART 4.2.2.2.1	Provide Cash Management Support

TADSS

Step ID	TADSS ID	Title	Product Type	Quantity
No TADSS specified				

**Equipment (LIN)**

Step ID	LIN	Nomenclature	Qty
	70209N	Computer, Personal Workstation	1

**Materiel Items (NSN)**

Step ID	NSN	LIN	Title	Qty
No materiel items specified				

**Environment:** Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects. Refer to FM 3-34.5 Environmental Considerations and GTA 05-08-002 ENVIRONMENTAL-RELATED RISK ASSESSMENT. None

**Safety:** In a training environment, leaders must perform a risk assessment in accordance with ATP 5-19, Risk Management. Leaders will complete the current Deliberate Risk Assessment Worksheet in accordance with the TRADOC Safety Officer during the planning and completion of each task and sub-task by assessing mission, enemy, terrain and weather, troops and support available-time available and civil considerations, (METT-TC). Note: During MOPP training, leaders must ensure personnel are monitored for potential heat injury. Local policies and procedures must be followed during times of increased heat category in order to avoid heat related injury. Consider the MOPP work/rest cycles and water replacement guidelines IAW FM 3-11.4, Multiservice Tactics, Techniques, and Procedures for Nuclear, Biological, and Chemical (NBC) Protection, FM 3-11.5, Multiservice Tactics, Techniques, and Procedures for Chemical, Biological, Radiological, and Nuclear Decontamination. Safety in performing tasks and within the work/task environment is everyone's responsibility. Supervisors and leaders must ensure a safe and healthful workplace by inspecting the area for hazards and promptly taking action as required to correct hazards. Leaders increase safety by ensuring that Soldiers and Army Civilians are trained and competent to perform their work safely, efficiently, and effectively. Counsel and take action as necessary with Soldiers or Army Civilians who fail to follow safety standards, rules and regulations, including the use of personal protective clothing and equipment, and seatbelts. Leaders should hold all personnel accountable for accidents and property damage, occurring in operations under their direct supervision and control. (See AR 385-10, The Army Safety Program).